Government of Kerala
1975

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Law (Leg. B) Department

NOTIFICATION

No. 12761-Leg. (B2)/75/Law. *Dated, Trivandrum, 6th September, 1975/ 15th Bhadra, 1897 S. E.*

The following Ordinance promulgated by the Governor on the 6th day of September, 1975, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS TRIVANDRUM, 1975.

33/3138/MC.

ORDINANCE No. 7 OF 1975

THE KERALA MOTOR VEHICLES TAXATION ORDINANCE 1975

Promulgated by the Governor of Kerala in the Twenty-sixth Year of the Republic of India.

AN

ORDINANCE

to consolidate and amend the laws relating to the levy of tax on motor vehicles and on passengers and goods carried by such vehicles in the State of Kerala.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

AND WHEREAS instructions from the President have been received in pursuance of the proviso to clause (1) of article 213 of the Constitution of India;

NOW, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title, extent and commencement.*—(1) This Ordinance may be called the Kerala Motor Vehicles Taxation Ordinance, 1975.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions.*—In this Ordinance, unless the context otherwise requires,—

(a) "fleet owner" means a person, an institution or the Government, who or which is the registered owner of more than one hundred and fifty transport vehicles used or kept for use in the State;

(b) "laden weight", in respect of any motor vehicle, means the registered laden weight recorded in the certificate of registration and, in cases where the vehicle is not registered or the laden

weight is not recorded in the certificate of registration, the laden weight determined by the registering authority in such manner as it may deem fit;

(c) "local authority" includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act 2 of 1924);

(d) "prescribed" means prescribed by rules made under this Ordinance;

(e) "registered owner" means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

(f) "Regional Transport Officer" means any officer appointed by the Government to perform the functions of a Regional Transport Officer under this Ordinance;

(g) "State" means the State of Kerala;

(h) "tax" means the tax leviable under this Ordinance;

(i) "Taxation Officer" means the Regional Transport Officer or such other officer as may be appointed by the Government to exercise the powers and perform the functions of a Taxation Officer under this Ordinance;

(j) "tax licence" means a licence issued under sub-section (3) of section 4 and includes a duplicate tax licence issued in place of the original licence;

(k) "Transport Commissioner" means the officer appointed by the Government to perform the functions of the Transport Commissioner under this Ordinance;

(l) "Year" means the financial year; and "quarter" means the first, second, third or fourth three months of an year;

(m) words and expressions used but not defined in this Ordinance shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) or the rules made thereunder.

3. *Levy of tax.*—(1) Subject to the other provisions of this Ordinance, on and from the date appointed under sub-section (3) of section 1, a tax shall be levied on every motor vehicle used or kept for use in the State, at the rate specified for such vehicle in the Schedule:

Provided that no such tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of, such vehicle, for the purpose of trade and used under the authorisation of a trade certificate granted by the registering authority.

(2) The Government may, from time to time, by notification in the Gazette, increase the rate of tax specified in the Schedule:

Provided that such increase shall not in the aggregate exceed fifty per cent. of such rate.

(3) The registered owner of, or any person having possession or control of, a motor vehicle shall, for the purposes of this Ordinance, be deemed to use or keep such vehicle for use in the State, except during any period for which no tax is payable on such motor vehicle under sub-section (1) of section 5.

(4) Notwithstanding anything contained in sub-section (1), the Government may, from time to time, by notification in the Gazette, direct that a temporary licence for a period not exceeding seven days or thirty days at a time may be issued in respect of any class of motor vehicles specified in the Schedule on payment of the tax specified in sub-section (5) and subject to such conditions as may be specified in such notification.

(5) The tax payable for a temporary licence in respect of a motor vehicle shall be—

(a) where the temporary licence is for a period not exceeding seven days, at the rate of one-tenth of the quarterly tax on that motor vehicle; and

(b) where the temporary licence is for a period exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax on that motor vehicle.

(6) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in this Ordinance, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and a copy thereof shall be placed before the Legislative Assembly of the State.

4. *Payment of tax and issue of licence.*—(1) The tax levied under sub-section (1) of section 3 shall be paid in advance within such period and in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle, for a quarter or year, at his choice, upon a quarterly or annual licence to be taken out by him:

Provided that, in the case of a fleet owner, the Government may direct that the tax shall be paid in monthly instalments before such date, in such manner and subject to such conditions as may be specified in the direction.

Explanation.—The tax for an annual licence shall not exceed four times the tax for a quarterly licence.

(2) In the case of an annual licence, such rebate in respect of the tax, as may be prescribed, shall be granted.

(3) When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or obtains an endorsement in the certificate of registration of the vehicle by the Regional Transport Officer concerned that no tax is payable in respect of such vehicle, the Taxation Officer shall—

(a) grant to such person a licence in the prescribed form; and

(b) record that the tax has been paid for the specified period, or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration or, in the case of a vehicle not registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), in a certificate in soch form as may be prescribed:

Provided that no licence shall be granted in respect of a motor vehicle which is exempt from payment of tax under sub-section (1) of section 5.

(4) No motor vehicle liable to tax under section 3 shall be kept for use in the State, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (3) in respect of that vehicle.

(5) No motor vehicle liable to tax under section 3 shall be used in the State unless a valid tax licence obtained under sub-section (3) is displayed on the vehicle in the prescribed manner.

(6) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

5. *Exemption from tax*.—(1) In the case of a motor vehicle which is not intended to be used or kept for use during the first month or the first and second months of a quarter, or the whole of a quarter or year, as the case may be, the registered owner or the person having possession or control of such vehicle shall give previous intimation in writing to the Regional Transport Officer

from whom the endorsement for tax has been obtained, that such vehicle would not be used for such period and, thereupon, the registered owner or such other person shall not be deemed to have used or kept for use the vehicle for such period and no tax shall be payable in respect of such vehicle for such period.

(2) Nothing in sub-section (1) shall exempt a person from liability to pay tax in respect of a motor vehicle, if, on verification, it is found that the motor vehicle has been used during such period or any portion thereof.

(3) Notwithstanding anything contained in sub-section (1), in an appeal under section 23 or a revision under section 24, the burden of proving that a motor vehicle has not been used during any period shall be on the registered owner or the person having possession or control of the motor vehicle, as the case may be.

6. *Refund of tax.*—Where the tax for any motor vehicle has been paid for any quarter or year and the vehicle has not been used or kept for use during the whole of that quarter or year or a continuous part thereof, not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

7. *Payment of additional tax.*—When any motor vehicle in respect of which tax has been paid is altered, used or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person having possession or control of such vehicle shall pay an additional tax of a sum equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being so altered or used or proposed to be used, and the licensing officer shall not grant a fresh tax licence in respect of such vehicle so altered or used or proposed to be used until such amount of tax has been paid.

8. *Production of certificate of insurance.*—Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the Taxation Officer a certificate of insurance in respect of the vehicle, which is valid at the time of making such payment, complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939 (Central Act 4 of 1939).

9. *Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles.* (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person, before payment of the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax.

(2) Nothing contained in sub-section (1) shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

10. *Power of officers of police or Motor Vehicles Department to stop motor vehicles.*—(1) Any officer of the Motor Vehicles Department not below the rank of Assistant Motor Vehicles Inspector or any police officer in uniform who is not below the rank of a Sub-Inspector may require the driver of any motor vehicle in any place to stop such vehicle and cause it to remain stationery so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Ordinance in respect of such vehicle has been paid.

(2) Any person failing to stop a motor vehicle when required to do so under sub-section (1) by any officer referred to in that sub-section or resisting any such officer when required under that sub-section to stop a motor vehicle shall, on conviction, be punishable with the same penalty as provided in section 16.

11. *Seizure and detention of motor vehicles pending production of proof of remittance of tax.*—Any Officer not below the rank of Assistant Motor Vehicles Inspector authorised in this behalf by the Government or any police officer not below the rank of a Sub-Inspector, may, if he has reason to believe that a taxable motor vehicle is used or kept for use in the State without paying the tax, seize and detain that vehicle and make arrangement for the safe custody of that vehicle pending production of proof of payment of the tax.

12. *Additional tax payable when tax not paid.*—(1) When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in the State has not paid the tax within the prescribed period, he shall pay, in addition to

the tax, an additional tax of such amount as may be specified by the Government by notification in the Gazette, not exceeding the amount of the tax due.

(2) The additional tax under sub-section (1) shall be paid along with the arrears of tax.

13. *Amounts recoverable as arrear of land revenue.*—(1) Any amount due under this Ordinance or the rules made thereunder shall be recoverable in the same manner as an arrear of public revenue due on land.

(2) The motor vehicle in respect of which any amount is due or its accessories may be distrained and sold in pursuance of sub-section (1), whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the amount.

14. *Transfers to defeat or delay recovery of tax and other amounts.*—Where during the pendency of any proceedings under this Ordinance for the recovery of the tax or other amount due in respect of any motor vehicle, the registered owner or the person having possession or control of that motor vehicle creates a charge on, or transfers, whether by way of sale, mortgage, exchange or any other mode of transfer whatsoever, any of his assets in favour of any other person with intent to defeat or delay the recovery of such tax or other amount from him, such charge or transfer shall be void as against any claim in respect of the tax or other amount found payable by him on completion of the said proceedings:

Provided that nothing in this section shall impair the rights of a charge-holder or transferee in good faith and for consideration.

15. *Transport vehicle permit to be ineffective if tax not paid.*—Notwithstanding anything contained in the Motor Vehicles Act, 1939 (Central Act 4 of 1939), if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

16. *Penalties.*—Whoever contravenes any of the provisions of this Ordinance or any rule made thereunder shall, on conviction, if no other penalty is elsewhere provided in this Ordinance or the rules for such contravention, be punishable with fine which may extend to one hundred rupees and, in the event of such person having been previously convicted of an offence under this Ordinance or any rule made thereunder, with fine which may extend to two hundred rupees.

17. *Offences by companies.*—(1) Where an offence under this Ordinance has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Ordinance has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means a body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to—

(i) a firm, means a partner in the firm;

(ii) a society or other association of individuals, means the person who is entrusted under the rules of the society or other association with the management of the affairs of the society or other association, as the case may be.

18. *Composition of offences.*—The Regional Transport Officer may accept from any person who has committed, or is reasonably suspected of having committed, an offence under this Ordinance or any rule made thereunder, by way of composition of such offence, a sum of money not exceeding two hundred and fifty rupees, which shall be in addition to the tax or other dues, if any, payable by that person.

19. *Compensation to local authorities from the proceeds of tax collected.*—From the proceeds of the tax collected under this Ordinance every year, there shall be paid to each local authority such compensation as may be fixed by the Government in accordance with such principles as may be prescribed.

20. *Protection of action taken in good faith*.—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Ordinance or any rule made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Ordinance or any rule made thereunder.

21. *Exemption for motor vehicles used for agricultural operations*.—Any tractor, trailor or tractor-trailor combination solely used for agricultural operations shall be exempt from the payment of tax:

Provided that motor vehicles used for agricultural operations in relation to lands which are plantations as defined in the Kerala Land Reforms Act, 1963 (1 of 1964), shall not be exempt from the payment of tax:

Provided further that if a motor vehicle designed for agricultural operations is used for purposes other than agricultural operations, whether by the owner himself or by any other person on hire, a reduction in the rate of tax to such extent as may be specified by the Government by notification in the Gazette, shall be allowed.

Explanation.—For the purposes of this section, the expression "agricultural operations" shall include—

(i) tilling, sowing, harvesting or crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;

(ii) transport of manure, seeds, insecticides and other like articles required for work in any land from the market to the land; and

(iii) transport of any agricultural produce from any land to the place of storage or from the place of storage to the market.

22. *Exemption from or reduction of tax*.—The Government may, if they are satisfied that it is necessary in the public interest so to do, by notification in the Gazette, make an exemption or reduction in the rate or other modification, either prospectively

or retrospectively, in regard to the tax payable under this Ordinance or under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963)—

(i) by any person or class of persons; or

(ii) in respect of any motor vehicle or class of motor vehicles; or

(iii) in respect of any motor vehicle or class of motor vehicles using a specified route,

subject to such terms and conditions as they may deem fit.

23. *Appeals.*—Any person who is aggrieved by any order of the Taxation Officer or the Regional Transport Officer made under this Ordinance may, within the prescribed time and in the prescribed manner, appeal to such authority as may be prescribed.

24. *Powers of revision of Transport Commissioner.*—(1) The Transport Commissioner may—

(a) *suo moto* call for and examine the record of any order passed by any authority or officer under this Ordinance; or

(b) on application, call for and examine the record of any order passed in appeal under section 23,

to satisfy himself as to the regularity of the proceedings or the correctness, legality or propriety of the order, and, if in any case it appears to the Transport Commissioner that the order shall be modified, annulled or remitted for reconsideration, he may pass such order thereon as he may deem fit.

(2) An application under clause (b) of sub-section (1) shall be filed in such manner as may be prescribed, within three months from the date on which the order to which the application relates was communicated to the applicant, and shall be accompanied by such fee as may be prescribed.

(3) The Transport Commissioner shall not *suo moto* initiate proceedings to revise any order after the expiry of two years from the date on which such order has been passed.

(4) No order prejudicial to any person shall be passed under sub-section (1), unless such person has been given an opportunity of making his representation.

25. *Surcharge on tax.*—The amount of the tax leviable under sub-section (1) of section 3 shall, in the case of any motor vehicle

referred to in sub-item (ii) of item 4 of the Schedule, the registered owner of which is a fleet owner, be increased by a surcharge at the rate of forty percent of the tax so leviable, and the provisions of this Ordinance shall, so far as may be, apply in relation to the said surcharge as they apply in relation to the tax leviable under sub-section (1) of section 3.

26. *Escaped assessment.*—If, for any reason, the whole or any portion of the tax which would have been payable in respect of any motor vehicle under the Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) or under the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963) or under this Ordinance for any period has escaped assessment, the Taxation Officer may, at any time within, but not beyond, ten years from the expiry of that period, assess the tax which has escaped assessment after issuing a notice to the registered owner or the person having possession or control of the motor vehicle and making such enquiry as he may consider necessary:

Provided that in computing the period of limitation for the assessment of tax under this section, the periods, if any, during which such assessment has been stayed by an order of any court shall be excluded.

27. *Rounding off of tax, fee, penalty, fine, etc.*—The amount of tax, fee, penalty, fine or any other sum payable and the amount of refund due, under the provisions of this Ordinance shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

28. *Power of Government to make rules.*—(1) The Government may, by notification in the Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the manner in which tax shall be paid and the documents to be produced for the issue of tax licence;

(b) the form of any tax licence, certificate or declaration and the particulars to be contained therein;

(c) the conditions under which duplicate tax licence may be granted and the fee payable for such grant;

(d) the manner in which refund or reduction or exemption may be claimed;

(e) the total or partial exemption from liability to payment of the tax in respect of any motor vehicle brought into the State by any person visiting the State, or making a temporary stay in the State, the amount which shall be payable on account of such vehicle and the tax licence which any such vehicle shall carry;

(f) the time within which and the manner in which an appeal may be made under section 23, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(g) any other matter which has to be, or may be, prescribed.

(3) In making any rule, the Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Ordinance shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

29. *Transitory provision.*—(1) Where, before the commencement of this Ordinance, tax in respect of a motor vehicle for any period after such commencement has been paid at the rates in force at the time of payment, the registered owner or person having possession or control of such motor vehicle shall be liable to pay, in addition, an amount equal to the difference between the tax payable under this Ordinance for the said period and the tax already paid for that period.

(2) The amount payable under sub-section (1) shall be calculated and paid in such manner and within such time as may be prescribed.

30. *Repeal.*—The Kerala Motor Vehicles Taxation Act, 1963 (24 of 1963) and the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963), are hereby repealed.

THE SCHEDULE

[*See* section 3 (1)]

Sl. No.	*Class of vehicle*	*Rate of quarterly tax*
		Rs. P.
1.	Motor Cycles (including Motor Scooters and Cycles with attachment for propelling the same by mechanical power)—	
	(a) Bicycles not exceeding 100 kg. in unladen weight ..	9.00
	(b) Bicycles exceeding 100 kg., but not exceeding 200 Kg. in unladen weight ..	12.00
	(c) Bicycles exceeding 200 kg. in unladen weight ..	15.00
	(d) Bicycles with side car or drawing a trailer ..	18.00
2.	Three wheelers (including tricycles and cycle-rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers—	
	(a) Tricycles ..	18.00
	(b) Cycle Rickshaws ..	18.00
	(c) Three wheelers having an unladen weight of not more than 500 kg. ..	25.00
	(d) Three wheelers having an unladen weight exceeding 500 kg. ..	30.00
3.	Goods vehicles—	
	(a) Motor cycle trucks not exceeding 300 kg. in laden weight ..	60.00
	(b) Vehicles not exceeding 1000 kg. in laden weight ..	105.00

(c)	Vehicles exceeding	1000 kg.	but not exceeding	1500 kg.	in laden weight	160.00
(d)	Do.	1500 kg.	do.	2000 kg.	do.	210.00
(e)	Do.	2000 kg.	do.	3000 kg.	do.	270.00
(f)	Do.	3000 kg.	do.	4000 kg.	do.	330.00
(g)	Do.	4000 kg.	do.	5500 kg.	do.	435.00
(h)	Do.	5500 kg.	do.	7000 kg.	do.	540.00
(i)	Do.	7000 kg.	do.	9000 kg.	do.	660.00
(j)	Do.	9000 kg.	do.	9500 kg.	do.	710.00
(k)	Do.	9500 kg.	do.	10500 kg.	do.	800.00
(l)	Do.	10500 kg.	do.	11000 kg.	do.	890.00
(m)	Do.	11000 kg.	do.	12000 kg.	do.	975.00
(n)	Do.	12000 kg.	do.	13000 kg.	do.	1050.00
(o)	Do.	13000 kg.	do.	14000 kg.	do.	1125.00
(p)	Do.	14000 kg.	do.	15000 kg.	do.	1200.00
(q)	Do.	15000 kg.				1200.00 plus Rs. 25 for every 250 kg. or part thereof in excess of 15000 kg.

(r) Tax payable in respect of trailers used for carrying goods—

(i)	**For each trailer not exceeding**	1000 kg.	in laden weight			75.00
(ii)	**For each trailer exceeding**	1000 kg.	but not exceeding	1500 kg.	in laden weight	120.00
(iii)	Do.	1500 kg.	do.	2000 kg.	do.	165.00
(iv)	Do.	2000 kg.	do.	3000 kg.	do.	225.00
(v)	Do.	3000 kg.	do.	4000 kg.	do.	300.00
(vi)	Do.	4000 kg.	do.	5500 kg.	do.	390.00

Sl. No.	Class of vehicle	Rate of quarterly tax
(vii)	For each trailer exceeding 5500 kg. but not exceeding 7000 kg. in laden weight	480.00
(viii)	Do. 7000 kg. do. 9000 kg. do.	580.00
(ix)	Do. 9000 kg. do. 9500 kg. do.	615.00
(x)	Do. 9500 kg. do. 10500 kg. do.	665.00
(xi)	Do. 10500 kg. do. 12000 kg. do.	740.00
(xii)	Do. 12000 kg. do. 13000 kg. do.	790.00
(xiii)	Do. 13000 kg. do. 14000 kg. do.	840.00
(xiv)	Do. 14000 kg. do. 15000 kg. do.	900.00
(xv)	Do. 15000 kg. in laden weight do.	900.00 plus Rs. 25 for every 250 kg. or part thereof in excess of 15000 kg.
4.	Motor Vehicles plying for hire and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—	
(i)	Vehicles permitted to ply solely as contract carriages and to carry—	
	(a) not more than two passengers	20.00
	(b) three passengers	60.00
	(c) more than 3 passengers, but not more than 6 passengers except for Tourist Motor cabs	75.00
	(d) more than 6 passengers, for every passenger	100.00
(ii)	Tourist Motor cabs	100.00

(iii) Vehicles permitted to ply as stage carriages—

(a) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day—

(i) does not exceed 200 kms.	..	65.00
(ii) exceeds 200 kms.	..	70.00
(b) For every standing passenger the vehicle is permitted to carry	..	20.00

5. (a) Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for purpose of propulsion, loose tools and loose equipments) used for haulage solely and weighing—

(i)	Not more than 1000 kg. in unladen weight						..	30.00
(ii)	More than 1000 kg. but not more than 2000 kg. in unladen weight						..	60.00
(iii)	Do.	2000 kg.	do.	4000 kg.	do.		..	120.00
(iv)	Do.	4000 kg.	do.	6000 kg.	do.		..	180.00
(v)	Do.	6000 kg.	do.	8000 kg.	do.		..	270.00
(vi)	Do.	8000 kg.	do.	9000 kg.	do.		..	300.00
(vii)	Do.	9000 kg. in unladen weight					..	300.00 plus Rs. 10 for every 250 kg. or part thereof in excess of 9000 kg.

Sl. No.	Class of vehicle	Rate of quarterly tax
(b)	Double-axle trailers drawn by the vehicles in sub-class (a) above and articulated vehicles with or without additional or alternative trailers, for each trailer or articulated vehicle, subject to the proviso of this Schedule:—	
(i)	Not exceeding 1000 kg. in laden weight	75.00
(ii)	Exceeding 1000 kg. but not exceeding 1500 kg. in laden weight	120.00
(iii)	Do. 1500 kg. do. 2000 kg. do.	165.00
(iv)	Do. 2000 kg. do. 3000 kg. do.	225.00
(v)	Do. 3000 kg. do. 4000 kg. do.	300.00
(vi)	Do. 4000 kg. do. 5500 kg. do.	390.00
(vii)	Do. 5500 kg. do. 7000 kg. do.	480.00
(viii)	Do. 7000 kg. do. 9000 kg. do.	580.00
(ix)	Do. 9000 kg. do. 9500 kg. do.	615.00
(x)	Do. 9500 kg. do. 10500 kg. do.	665.00
(xi)	Do. 10500 kg. do. 12000 kg. do.	740.00
(xii)	Do. 12000 kg. do. 13000 kg. do.	790.00
(xiii)	Do. 13000 kg. do. 14000 kg. do.	840.00
(xiv)	Do. 14000 kg. do. 15000 kg. do.	900.00
(xv)	Do. 15000 kg. in laden weight	900.00 plus Rs. 25 for every 250 kg. or part thereof in excess of 15000 kg.
6. (i)	Fire engines, Fire tenders, Road water sprinklers, Cranes and earth moving vehicles such as dumbers, bull dozers, etc:—	
(a)	Not exceeding 1000 kg. in laden weight	18.00

(b)	Exceeding	1000 kg. but not exceeding		1500 kg. in laden weight		..	27.00
(c)	Do.	1500 kg.	do.	2275 kg.	do.	..	36.00
(d)	Do.	2275 kg.	do.	3050 kg.	do.	..	45.00
(e)	Do.	3050 kg.	do.	4300 kg.	do.	..	54.00
(f)	Do.	4300 kg.	do.	5575 kg.	do.	..	66.00
(g)	Do.	5575 kg.	do.	7600 kg.	do.	..	75.00
(h)	Do.	7600 kg.	do.	9000 kg.	do.	..	90.00
(i)	Do.	9000 kg. in laden weight				..	90.00 plus Rs. 10 for every 1000 kg. or part thereof in excess of 9000 kg.

(ii) Additional tax payable in respect of such vehicles for drawing trailers including fire engines and trailer pumps—

(a)	For each trailer not exceeding 1000 kg. in laden weight	..	15.00
(b)	Do. exceeding 1000 kg. but not exceeding 1500 kg. in laden weight	..	21.00
(c)	Do. do. 1500 kg. do. 2000 kg. do.		27.00
(d)	Do. do. 2000 kg. in laden weight	..	42.00

7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

(a)	Weighing not more than 750 kg. unladen	..	36.00
(b)	Weighing more than 750 kg. but not more than 1500 kg. unladen	..	45.00
(c)	Weighing more than 1500 kg. but not more than 2250 kg. unladen	..	60.00

Sl. No.	Class of vehicle	Rate of quarterly tax
	(d) Weighing more than 2250 kg. unladen	75.00
	(e) Tax payable in respect of trailers drawn by any of the vehicles specified in (a) to (d) above and used solely for carrying luggage or personal effects,—	
	(i) For each trailer not exceeding 1000 kg. in laden weight	15.00
	(ii) For each trailer exceeding 1000 kg. in laden weight	27.00
8.	Break down vans used for taking disabled vehicles	60.00

Provided that—

(1) in the case of trailers coming under classes 3 and 5 of this Schedule, when used alternatively, one at a time, with goods vehicles, tractors or articulated vehicles, as the case may be, tax shall be levied only on the heaviest trailer;

(2) in the case of a motor vehicle in respect of which permit has not been issued under the Motor Vehicles Act, 1939, but which has been used for transport of passengers for hire or reward, tax shall be levied at such rate as is specified for similar motor vehicles in class 4 of this Schedule, as if a permit has been issued for the vehicle;

(3) in respect of trailers coming under class 6 of this Schedule, two or more vehicles shall not be chargeable in respect of the same trailer;

(4) tax for the last one month and two months of a quarter shall be 1/3 and 2/3 of the quarterly tax respectively rounded off to the nearest rupee as laid down in section 27;

(5) the rates of tax in respect of vehicles other than those fitted with pneumatic tyres, shall be 150 % of the rates specified in this Schedule for similar vehicles.

N. N. WANCHOO

GOVERNOR

Reg. No. KE|TV|12.

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Public Works (Transport C) Department

NOTIFICATION

No. 887/TC2/74/PW. *Dated, Trivandrum, 6th September, 1975.*

S. R. O. No. 786|75.—In exercise of the powers conferred by sub-section (3) of section 1 of the Kerala Motor Vehicles Taxation Ordinance, 1975 (7 of 1975), the Government of Kerala hereby appoint the 1st day of October, 1975, as the date on which the said Ordinance shall come into force.

By order of the Governor,
T. V. SWAMINATHAN,
Special Secretary to Government.

Explanatory Note

(This is not part of the Notification, but is intended to bring out its main purport).

Under sub-section (3) of section 1 of the Kerala Motor Vehicles Taxation Ordinance, 1975, (7 of 1975), the provisions of the Ordinance, shall come into force only from such date, as the Government may by Notification in the Gazette appoint. The above notification is to give effect to the provisions of the Ordinance from 1st October, 1975.

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33|3139|MC.

Kerala Gazette No. 35 dated 9th September 1975.
PART II

NOTIFICATION

No. 6402/LA46/73 *27th August* 1975.

The Kerala Advocates Provident Fund Bill 1974 given notice of by Shri Attingal N. Gopala Pillai, M.L.A. together with the Statement of Objects and Reasons and the Financial Memorandum is published, under Rule 70 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Dr. R. Prasannan,
Secretary,
Legislative Assembly.

Secretariat of the Kerala Legislature,
Trivandrum.

Fourth Kerala Legislative Assembly
Bill No. 185

THE KERALA ADVOCATES PROVIDENT FUND BILL (1974)

(Given notice of by Shri Attingal N. Gopala Pillai, M. L. A.)

Preamble:—Whereas it is expedient and necessary to take steps to formulate and provide for the security and betterment of the members of the legal profession in Kerala by constituting a Provident Fund for Advocates.

BE it enacted in the Twenty-fifth year of the Republic of India as follows:—

I. *Short title and commencement.*—(i) This Act may be called "The Advocates Provident Fund Act, 1974".

(ii) It extends to the whole State of Kerala.

(iii) It shall come into force on such date as the Government in consultation with the Bar Council may notify.

II. *Definitions.*—(i) "Bar Association" means the Advocates Association attached to the High Court of Kerala or any association of Advocates in any local area or attached to any court in Kerala and registered under the provisions of this Act.

(ii) "Bar Council" means the Bar Council of Kerala Constituted under the Advocates Act No. 25 of 1961.

(iii) "Advocate" means any Advocate who is a permanent resident of Kerala and whose name is entered in the rolls of Advocates maintained by the Bar Council of Kerala and who is entitled to appear and plead in the High Court of Kerala and any Court subordinate to it.

(iv) 'Provident Fund' means the fund instituted, collected and managed under the provisions of this Act.

(v) 'Fund' means the Provident Fund.

(vi) 'Member of the Fund' means an Advocate who pays an annual membership fee of Rs. 10 and is entitled to the benefit of the Fund.

(vii) 'Prescribed' means prescribed by the rules made by the Board of Trustees of the Bar Council under the provisions of this Act.

(viii) 'Stamp' means Provident Fund Stamp issued by the Board of Trustees of the Bar Council under the provisions of this Act.

(ix) 'Vakalath' means and includes vakalathnama or any other document by which an Advocate is empowered to appear or plead before any Court, Tribunal, Authority or person.

(x) 'Notified' means notified in the Kerala Gazette.

III. (i) Every Advocate who permanently resides and ordinarily practises in the State of Kerala and who is a member of any Bar Association registered under this Act shall be entitled to be a member of the Fund on payment of membership fee of Rs. 10 per year.

(ii) Every member of the Fund shall file with the Board of Trustees of the Bar Council in such form and in such manner as may be prescribed a declaration signed by him and verified by the Secretary of the Provident Fund Committee of the respective association of which he is a member and on filing such declaration with the Bar Council he will be a member of the Fund entitled to the benefits of this Act.

IV. The Board of Trustees of the Bar Council shall print or cause to be printed in such form and in such manner as may be prescribed Provident Fund stamps of the value of Re. 1.

V. The custody of the stamps shall be with the Board of Trustees of the Bar Council which shall control the sale and distribution thereof in accordance with the rules made under this Act.

VI. Every vakalath filed by an Advocate before any Court or Corporation or any statutory Authority shall in addition to the Court Fee Stamp leviable thereon be affixed with a Provident Fund Stamp and no vakalath shall be valid unless so stamped.

Explanation.—(i) If two or more Advocates jointly appear by a single vakalath, the vakalath shall be affixed with two stamps in cases where junior fee is allowable by law.

(ii) If by virtue of any appointment or Authority a vakalath is not required to be filed by an Advocate, he shall file a memorandum of appearance affixed with a provident fund stamp in respect of each case.

Nothing contained in this clause shall apply to any advocate appointed by any court, as Amicus Curie.

VII. Every stamp affixed and filed before any court, Authority, Tribunal or person shall be cancelled in such manner provided for cancellation of stamp under the provisions of the Court Fees Act.

VIII. The Government shall make over to the Board of Trustees of the Bar Council the collection made during the year under chapter 8 of the Kerala Court Fees and Suit Valuation Act.

IX. The Proceeds realised by the issue of the stamps by the Board of Trustees of the Bar Council and all amounts made over by the Government under section VIII shall constitute the Provident Fund.

X. The management of the Fund shall vest in the Board of Trustees constituted by the Bar Council. The Board of Trustees shall consist of Advocate General of Kerala, President of the Kerala Advocates Association, the Administrator General and Official Trustees of Kerala and two members elected by the Bar Council.

XI. The fund shall be collected, conserved, managed and utilised by the Board of Trustees of the Bar Council in accordance with the provisions of this Act and the Rules made thereunder.

XII. The Board of Trustees of the Bar Council shall cause to be maintained such books of accounts and other books in such form and in such manner as may be prescribed. The accounts of the fund shall be audited at such time and in such manner as may be prescribed. The Board of Trustees of the Bar Council shall send a copy of the Auditor's report and balance sheet to the State Government and to every Bar Association registered under this Act.

XIII. Every Advocate who is a permanent resident of Kerala and whose name is in the rolls of the Kerala Bar Council is entitled to be a member of the Fund on payment of Rs. 10 every year and if he practices for 30 years after his becoming a member of the Fund shall be entitled to a payment of Rs. 15,000.

XIV. An Advocate who completes 30 years of practice and becomes entitled to the benefits of the provisions of section XIII shall cease to be a member of the Fund.

XV. (i) A member of the Fund who is disabled by old age, infirmity, disability or death to complete the maximum of 30 years prescribed under section XIII of this Act, he or his legal representative or his nominee as stated in the declaration shall be paid out of the Fund in accordance with the completed years of practice calculated in accordance with the provisions of sub section ii, an amount in such proportion as the Board of Trustees of the Bar Council shall by rules prescribe.

(ii) In calculating the period of completed years for purposes of payment under sub section (i) of this section, every five years

of practice at the Bar before the commencement of the Act shall be computed as one year of practice after the commencement of the Act and taken to the number of years of practice after the commencement of this Act.

XVI. An Advocate who discontinues to be a member of the Fund on the ground of infirmity or disability or otherwise shall be entitled to reacquire the eligibility in such manner as the Bar Council may by rules prescribe provided: An Advocate practising after serving the Government or other permanent service and receiving a pension is not entitled to the fund.

XVII. A member of the Fund shall cease to be such if he discontinues practice by taking up any employment, business, trade, calling or otherwise.

XVIII. All amounts due and payable under the Act and all expenditure relating to the management and Administration of the Fund shall be paid out of the Fund.

XIX. The interest of any member in the Fund, or the rights of himself, his legal representative or nominee to receive any amount due from out of the fund shall not in any way be capable of being assigned, aliended; or charged and shall not be liable to attachment under any decree or order of any court, tribunal, Authority or person. No creditor, the official assignee or receiver appointed under the Insolvency Act or any other Law for the time being in force shall be entitled to proceed against the Fund or the interest therein of any member; legal representative or nominee.

XX. All disputes relating to any matter covered by this chapter or touching the administration of the fund and all claims relating thereto by or against any member, past member, legal representative or nominee shall be referred to the Board of trustees of the Bar Council and the decision therein of the said Board shall be find.

XXI. The practice and procedure to be followed by the Board of Trustees of the Bar Council in relation to the settlement of disputes shall be prescribed by rules. No adverse decision shall be render by the Board of Trustees of the Council against any person except after affording him a reasonable opportunity to make his representation in regard to the matter in question.

XXII. The Advocates Association and every Bar Association shall get itself registered under the provision of the Act in such form and in such manner as may be prescribed by the Board of Trustees of the Bar Council.

XXIII. Every such Association shall elect from among its members a Provident Fund Committee of not less than 3 members for carrying out such purposes and functions as may be prescribed.

XXIV. No suit, prosecution or other legal proceedings shall lie against the Board of Trustees of the Bar Council or its officer under the Act in respect of anything done or purported to be done under the provisions of this Act or the rules framed thereunder.

XXV. The Board of Trustees of the Bar Council shall be competent to take evidence or oath and shall exercise its powers of a civil court in the summoning of witness and the production of documents.

XXVI. The Board of Trustees of the Bar Council shall have power to make rules consistent with the provisions of the Act for the effective carrying out of the purposes of the Act and in respect of all matters directed to be prescribed by rules.

XXVII. All rules made by the Board of Trustees of the Bar Council under the provisions of the Act shall be published in the Gazette and on such publication shall have the force of law as if enacted under this Act.

STATEMENT OF OBJECTS AND REASONS

The legal profession in general and Advocates in particular are facing a very difficult situation. The passing of numerous legislations barring of the members of the legal profession for making their appearance have affected over the economic position which they once enjoyed. This on the long run will affect even the quality of the legal profession. In order to avoid the depletion of the talent and so put a stop to the reluctance of the intelligentia from joining the profession, it is felt that some kind of security for the members in their old age should be provided. This bill is intended to serve the purpose.

FINANCIAL MEMORANDUM

The Bill if passed and brought into operation would not involve any expenditure out of the Consolidated Fund of the State. Therefore the Financial Memorandum referred to in rule 71 is not appended in this Bill.

ATTINGAL N. GOPALA PILLAI, M. L. A.

Reg. No. KL|TV|12

Government of Kerala
1975

KERALA GAZETTE

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GOVERNMENT OF KERALA

Industries (F) Department

NOTIFICATION

No. 22582/F2/75/ID. *Dated, Trivandrum, 6th September, 1975.*

S.R.O. No. 787|75.—Under sub-clause (a) of clause 2 of the Kerala Raw Cashewnuts (Movement Control) order, 1975, the Government of Kerala hereby authorise the Special Officer for Cashew Industry, Quilon, to perform the functions of the competent authority under the said order.

By order of the Governor,
K. NARAYANAN,
Special Secretary (Industries).

Explanatory Note

(This is not part of the notification, but is intended to explain its purport).

Under clause 3 of the Kerala Raw Cashewnuts (Movement Control) order, 1975, a permit issued by the competent authority is required for the movement of raw cashewnuts from one district to another district in the State or to any place outside the State. For the expeditious disposal of applications for permit, the Government consider it necessary to authorise the Special Officer for Cashew Industry, Quilon, to perform the function of the competent authority under the above Order. The notification is intended to achieve the above object.

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Office of the
Inspector General of Police,
Kerala State, Trivandrum-10.

NOTICE

No. C4-73858/75. *Trivandrum, 5th September, 1975.*

Whereas I am satisfied that the public place mentioned in Schedule–I below is required in connection with the launching of the Equatorial Sounding Rockets from the Launching Station at Pallithura in the Attipra Village of Trivandrum Taluk by the Space Research Division of the Department of Atomic Energy to the Government of India.

I, V. N. Rajan Inspector General of Police in exercise of the powers conferred upon as under section 24 of the Kerala Police Act, 1960 (Act V of 1961) hereby reserve temporarily the public place mentioned in Schedule–II and prohibit persons from entering the area so reserved save under conditions as may be prescribed by me.

33/3140/MC.

SCHEDULE—I

Place of Launching:

The Rocket will be fired from the Launcher on a pad at Pallithura near Trivandrum on the West Coast of India.

FIRING SCHEDULE

Date	*Danger Time (IST)*	*Rocket Type*	*Pay-load*
10-9-1975 & 11-9-1975	1500—1700 hrs. & 1930—2230 hrs.	Menaka-II	Met
		M-100B	,,

LAUNCHER CO-ORDINATES

Latitude	8° 32′ 34″ N.
Longitude	76° 51′ 32″ E.

FIRING DIRECTION

	M-100B	*Menaka-II*
Azimuth (effective)	235°	235°
Elevation (,,)	82°	82°

SCHEDULE—II

DANGER ZONES

1. A sector of radius 5 NM from launcher between azimuth angles 190 and 300 deg.

2. A sector of radius 15NM and 60 NM from launcher, between azimuth angles 215 and 265 deg.

All types of Aircraft, Shipping Boats etc., especially Fishing Boats of all description are warned to keep clear the Danger Zones mentioned above.

V. N. RAJAN,
Inspector General of Police.

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